STAND. COM. REP. NO. 2420

Honolulu, Hawaii

FEB 1 4 2014

RE: S.B. No. 3024

S.D. 1

Honorable Donna Mercado Kim President of the Senate Twenty-Seventh State Legislature Regular Session of 2014 State of Hawaii

#### Madam:

Your Committees on Tourism and Water and Land, to which was referred S.B. No. 3024 entitled:

"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX,"

beg leave to report as follows:

The purpose and intent of this measure is to:

- (1) Increase the amount of excess transient accommodations tax revenues allocated for certain purposes subject to the mutual agreement of the Board of Land and Natural Resources and the Board of Directors of the Hawaii Tourism Authority in accordance with the Hawaii Tourism Authority strategic plan to \$10,000,000; and
- (2) Allocate \$5,000,000 of the \$10,000,000 to the Division of Conservation and Resource Enforcement.

Your Committees received testimony in support of this measure from the Department of Land and Natural Resources; Division of Conservation and Resource Enforcement, West Hawaii; Nature Conservancy; Maui Tomorrow; Native Hawaiian Leadership Program; Puako Community Association; Big Island Bird Hunters; Malama Maunalua; Kauai Planning and Action Alliance; Humane Society of the United States - Hawaii Office; Hawaii State Bodysurfing Association; and several individuals. Your Committees received testimony in opposition to this measure from the Hawaii Tourism

Authority. Your Committees received comments on this measure from the Tax Foundation of Hawaii.

Your Committees find that Hawaii's globally unique environment is among the top reasons that visitors from all over the world come to the State. This measure supports the protection, preservation, and enhancement of natural and cultural resources important to the tourism industry.

Your Committees have amended this measure by:

- (1) Amending sections 171-19(a), 184-3.4(a), and 198D-2(b) and (d), Hawaii Revised Statutes, to enable the Department of Land and Natural Resources to more quickly and efficiently use the transient accommodations tax revenues allocated, subject to the mutual agreement of the Board of Land and Natural Resources and the Board of Directors of the Hawaii Tourism Authority in accordance with the Hawaii Tourism Authority Strategic Plan, through the special land and development fund for purposes such as management of public lands, state parks, and trails and trail accesses;
- (2) Inserting language to additionally authorize the allocation of those transient accommodations tax revenues through the special land and development fund to the beach restoration special fund and the conservation and resources enforcement special fund;
- (3) Making the measure effective upon approval; and
- (4) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

Your Committees note that if your Committee on Ways and Means considers this measure for passage it may want to consider raising the budget ceiling on the special land and development fund so that the Division of Conservation and Resource Enforcement may access the appropriated funds.

As affirmed by the records of votes of the members of your Committees on Tourism and Water and Land that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 3024, as amended herein, and recommend that it pass

Second Reading in the form attached hereto as S.B. No. 3024, S.D. 1, and be referred to the Committee on Ways and Means.

Respectfully submitted on behalf of the members of the Committees on Tourism and Water and Land,

MALAMA SOLOMON

Chair

GILBERT KAHELE, Chair

### The Senate Twenty-Seventh Legislature State of Hawai'i

# Record of Votes Committee on Tourism TSM

Bill / Resolution No.:*	Committee Referral:			Date:				
SB 3024	TSM/WTL, WAM			02/12/14				
The committee is reconsidering its previous decision on this measure.								
If so, then the previous decision was to:								
The Recommendation is:								
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313								
Members		Aye	Aye (WR	) Nay	Excused			
KAHELE, Gilbert (C)		V						
KEITH-AGARAN, Gilbert S.C. (VC)								
IGE, David Y.								
IHARA, Jr., Les					V			
SLOM, Sam		<b>V</b>						
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TOTAL		3	0	0	2			
Recommendation:  Adopted  Not Adopted								
Chair's or Designee's Signature:								
<b>Distribution:</b> Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy								

\*Only one measure per Record of Votes

## The Senate Twenty-Seventh Legislature State of Hawai'i

# Record of Votes Committee on Water and Land WTL

Bill / Resolution No.:*	Committee Referral: Date:							
583024	TSM/WTL, WAM 2/12/11							
The committee is reconsidering its previous decision on this measure.								
If so, then the previous decision was to:								
The Recommendation is:								
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313								
Members		Aye	Aye (WR)	Nay	Excused			
SOLOMON, Malama (C)		W						
GALUTERIA, Brickwood (VC)		V			·			
DELA CRUZ, Donovan M.								
IHARA, Jr., Les								
RUDERMAN, Russell E.								
SHIMABUKURO, Maile S.L.		~						
TANIGUCHI, Brian								
THIELEN, Laura H.		V						
SLOM, Sam								
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·				<del></del>				
TOTAL		6			3			
Recommendation:  Adopted  Not Adopted								
Chair's or Designee's Signature:								
<b>Distribution:</b> Original File with Committee Re	Yellow Pink Goldenrod Report Clerk's Office Drafting Agency Committee File Copy							

<sup>\*</sup>Only one measure per Record of Votes